G. R. S. 58]

Previous references.

Md. 203-05. 1-L
G.O. 1323 S.G.P. 14-09-7 1913-14
7/8/10

(medical)

Later references.

Med. 41-75 B 6,7,10 & 14 B. April 1916
" 191-29 (1 & 2)
" 257-30 (1 & 2)

File No 41

Serial Nos.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for December 1913

SUBJECT.

Audit the accounts of the medical Stores

Sl 1 From the Comptroller L.A. No. 125-D 5/8/13 Submits for orders a copy of his report on the audit of the accounts of the medical Stores for the period from January 1910 to June 12 with their own remarks & that of the Senior surgeon on the objections noticed in audit

Sl 2. to the Senior surgeon & the Comptroller G.O.

GPB—5,000—22-10-10

no. 6563-4 d 29/12/13. Passes orders on SC1

9/4/14

G.R.S. 11] 1913-4

GENERAL AND REVENUE SECRETARIAT.

(Medl)

NOTES.

File No. 41-13

FILE HEADING.

Audit of the accounts of the Govt Medical Stores.

From

The Comptroller

No. L.A.D 125 Dated 5.8.13 Received 9.8.13

Diary No. 990	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits for orders a copy of the report on the audit of the accounts of the Medical Stores for the period from January/10 to June/12 with his own remarks & those of the Senior Surgeon on the objections noticed in Audit.

NOTES AND ORDERS.

The Chief irregularities requiring early rectification are referred to in para 2 of the Comptroller's letter.

S 2. A copy of G.O. No. 1323-5 / G.P. 14-09-7 d 27.8.1910 relating to the periodical examn of the stock of plant and stores in the Govt Press referred to in para 4 of the Comptroller's letter

NOTES—First Sheet.

GPB—35,000—15-6-13

991 (2

Med File No. 41 of 1913-14

Serial No.

is also put up. The irregularities brought to notice in the objection statements appended to the audit report are indicated in para 6 of the notes ~~[illegible]~~ forming enclosure to the Comptroller's letter.

3. The Senior Surgeon has not furnished explanations for certain items noted in the objection statements. In some cases he has noted that no explanation can be furnished at this distance of time. The Senior Surgeon has also noted that some of the suggestions contained in the audit report and the objection statements cannot be adopted owing to the inadequacy of the present establishment and in his letter No: 94 of 12.7.13 (enclosure to paper under disposal) he has stated that he would address Govt separately re: increase of establishment for the Medl Stores. The refce on the subject may be awaited.

4. A draft will be subtd after orders are passed as to the points to be noticed in the ~~orders~~ Govt order and with refce to the suggestion contained in para 4 of the Comptroller's letter.

x Med: file 200-09 Sls 1&2 B. June 1910 pertaining to the previous audit of the accounts of the Govt Med Stores is put up for refce.

Subtd for orders.

27/8-13. 28 (15)

5 It appears sufficient

to order ~~that~~ taking of necessary action on the 2 points mentioned by the Comptroller in para 2 of his letter.

6. I would however like to have ~~[illegible]~~ analysis of the unanswered Objections, their number, nature, and the reason why they are unanswered, to me. [illegible]

[illegible]
29/8.

[illegible]
29.8.13

7. A list of the unanswered objections relating to the Stores Branch of the Medical Stores is prepared and appended hereto. All the objections relating to the Accounts Branch have been noted upon by the Senior Surgeon. Most of the objections have been accepted by the Senior Surgeon and are proposed to be noted for guidance in future. The auditor has ~~stated~~ remarked in the Statement of objections re: the Accounts Branch that several of the objections could have been avoided if the cash Book and the Contingent Registers had been maintained by one person instead of by two persons as at present. With refce to this, the Senior Surgeon has noted that the suggestion may be adopted if sufficient security is taken from

NOTE—Contn. sheet.

List of objections noted by the auditors.

List of objections noted by the auditors with refce to the accounts of the Govt Medl Stores, not answered by the Senior Surgeon.

No	Nature of objection.	Refce to Objn Statement	Remarks.
	Stores Branch.		
1.	Indent No: 25 upon the Contractor for articles required for the Stores is dated 14.10.1910 while the preceding ones are for November '10. Indents Nos 37, 38 & 39 are dated 2.3.11 while No: 36 is dated 9.3.11.	4.	The Senior Surgeon has noted that the mistakes cannot be explained as the officials have since been transferr or retired from Service.
2.	While 25 lbs of Ferris Sulphas are shown in the receipt given to Contractor on 8.7.1911, 35 lbs are shown as received in the Stock book	8(2)	
3. 3.	Articles entered in the Register as given for repairs on 10-11-10 and received back duly duly repaired are not traceable in the Indents Counterfoil book.	10	
4.	One Post mortem instrument is entered in the Register as given to Mr D. Cota on 24.10.10 along with some other articles but in the indent No: 15 with which it was issued the figure one is corrected to 3 & one table screw entered in the indent is omitted in the Register but all these are entered in the Stock-book as repaired and replaced	10.	
5.	In invoice No: 8959 4.6.10 20 yards of dressing cloth is shown as sent to Hole-Narsipur while the ~~[illegible]~~ Hosp asst Surgeon received only 14 yards.	11 (IV)	The Senior Surgeon says that this cannot be explained now.
6. ~~7~~	4 oz Extract Belladona supplied to Medl Officer at Seringapatam not entered in Stock book. So also certain articles supplied to Health Officer K.G.F.	12	

7.	articles supplied to Mr H. H. Sparkes Excise Commr on invoice no. 182 of 16.11.11 not billed for & reported to Comptroller for recovery of the cost.	17.	
8.	In the Instruments Stock book - 5 Bristones are entered as transferred from another head while under the latter only 3 are shown as so transferred at the end of June '10	20 (1)	It is noted that this cannot be explained as the Supdt has since retired
9.	An article (name not legibly written) found missing on stock-taking on 30.6.10 is shown as issued & not returned. To whom it was issued & when has not been entered.	20 (3)	
	6 wool antiseptic found in excess on stock taking on 30.6.10 not accounted for 112 actually on hand against 95 as per balance (11 of these had to be shown under wool absorbent) 11 more are carried over as opening balance in the subsequent book	20 (8)	
11.	Discrepancy between the no. of retractors shown as received from Messrs Ferris & Co in the Stock book and that shown in the invoice from the firm	20 (10)	It is noted that this cannot be explained at this distance of time.
(11)	16 glass jars received from Messrs Ferris & Co on 11.2.10 are added on under a bracket to the entries made on 26.12.09.	20 (11)	
12	One Screw of operation table & one Sharphook are got repaired on 16.3.10 whereas in the Stock book 2 Sharp hooks are shown as repaired & placed in Stock on 17.3.10.	21	
13	Two Elevators &c repaired on 26.4.10 not traceable in the Stock Register.	22	

14	one Depressor Tongue got repaired on 23·5·10 is not taken in Stock book. Balance on 30·6·10 is shown as 14 but 13+2 is taken as balance on 1·7·10·	23	
15.	1 Scales grain box is got repaired on 15·7·10 while 3 are entered in Stock book – So also 1 bolus knife 1 Plate glass got repaired not entered in Stock Regr	24	
16·	The party to whom formaline was issued on 4·3·1910 not mentioned	32	Cannot be explained now.
17	6 oz of Soda Carbonas shown as issued on 10·10·1910 while there was no Stock on hand on 1·7·10 & no receipts either	34	
18	Spirits chloroform (on 16·6·10) in Stock was 2 lbs – 6 oz. 3 oz issued on 19·12·10· no balance carried over to the Subsequent book· Disposal of the balance cannot be made out·	35	
19	Balances of other articles not carried over properly.	36 (1) & (2) (4) & 7	
20·	[illegible] 8 oz of Lignam Amm: Acetatis taken as balance in the new book not traceable in the old one	36 (6)	
21·	Balances taken are subsequently added to by the plus sign to make the total equal to the correct figure	37.	

22	5 lbs Sealing wax recd. shown in the Scored-out entry in the Europe medicines Register as transferred to Register of Country medicines, not traceable in the latter.	43
23	Entries made of certain articles in the Stock book vary from the number or quantity ~~in excess of the quantity~~ ~~[illegible]~~ shown in the invoice.	47 to 52, 53, 56, 57, 58
24	3 Separate registers unnecessarily maintained for Europe medicines received from several firms.	59.
25	Entries not made in chronological order in the Stock-book of instruments & medicines & instruments received with the same invoice are shown under different dates.	60
26.	Issues as per annual indents not correctly entered in stock-book Some articles not supplied are shown as issued	65 65 viii
27	Supplies of Stationery are made to Malleswaram & Basavangudi dispensaries from the Med. Stores though they are State dispensaries.	66
28.	Delay in payment of bills	67.

26.9.13.

Clerk to whom the imprest of Stores is entrusted. It may also be noted that the expenditure incurred on Europe medicines during 1909-10 (objection 3(1)) and 1911-12 (objection 3 (5)) exceeded the budget provn. therefor but no note of reappn. or Sanction of Govt. to the excess expenditure has been made in the Register. The Senior Surgeon has made a remark that the Comptroller did not intimate to his office the excess expenditure in question and the necessity for a reappn. of funds. This explanation does not seem satisfactory but the Comptroller's office has noted nothing against the Senior Surgeon's remark.

Why did the Comptroller admit the charge in his accounts? Am 29/9

Subtd. for orders.

Fl nos 4412-13

Am 51 26.9.13.

8. The file may be sent to Br II for such remarks as they may have, to aid in the disposal of the Case, and in ~~[illegible]~~ prescribing the measures to be adopted to avoid such irregularity in future.

Am 29/9.

II d

9 Subd

9/7 8/9

Branch II has no remarks to offer other than those made by the Comptroller. The ~~[illegible]~~ question of establishment will be dealt with separately when it comes up before

(5

G. R. S. 12]

General and Revenue
Secretariat.

Med File No. 41 of 1913

442

Serial
No.

Govt.
Obn
22/10/13

10. The Comptrs suggestions are sound & may be prescribed for adoption. It would however be desirable that the Comptroller should annually depute an Acctt of sufficiently high status & responsible as his gazetted Assts as Stockkeeper whose duty will be verifying stock in detail in all Stores and Med. Depts & Hosps. This would ensure not only a correct check of the balances but will also aid in correct accounting & the Stockkeeper being an offl. or officer of some standing could put the clerks concerned in the right track after verifying the balances.

A

H. Secy

12. XI. 13

11.

A. The duty of periodically counting stock and reconciling discrepancies between book balance and actual balance must rest primarily on the Departmental officer in charge of the stock.

12. The taking up of the whole work by the Audit Deptt would weaken the sense of

NOTE—Contn. sheet.

990 (6

G. R. S. 12]

General and Revenue Secretariat. | Med File No. 41 of 1913-14

Serial No.

442

responsibility of the Departmental officer and impose too much strain on the audit staff — even if the ~~[illegible]~~ large addl staff which would be necessary were sanctioned. Besides, reconciliation of stock discrepancies frequently require correspondence with subordinate offices such as Sub-Divisions &c and the audit office cannot undertake such work.

13. But I quite agree that Audit should have power to check stock as a test-check over and above the regular departmental check and should also have power to pass orders regarding any discrepancies ~~[illegible]~~ detected. I have represented these views to Govt separately.

M
12/11/13

13.XI.13

(for IV)

16-11-13

14. Subd for orders.

Assn 51
14.11.13

15. Draft ~~ado~~ adopting the views in the lett under (1) disposal and in paras 11 and 12 Sup and remarking upon the irregularities noticed.

15/11

15/11/13

16. Draft G.O. Subd.

24/11/13

Assn 51
24.11.13

17. Please put up the Draft as revised

29/11

NOTE—Contn. sheet.

910 (7

G. R. S. 12]

General and Revenue Secretariat. | Med File No. 41 of 1913-14

Serial No.

18.
Clean draft subtd.

Ahn 51
29.11.13
2.12.

19. The Comptroller's letter summarises the chief irregularities, and suggests the line of action for the future. These lines are approved by the Financial Branch, and have been adopted in the draft proposed (paras 2 & 4 of it).

20. It is also clear from the nature of the several minor discrepancies & omissions noticed in the report that the account & stock books were not being regularly posted up, and that the then Supdt of the Stores did not periodically check the stock and the accounts. These are noticed in paras 3 & 5 of the draft put up.

Para 7 of the notes. Vide list appended thereto.

21. As some of the officials responsible for the accounts are reported to have been retired or transferred, and as the Supdt responsible for the above neglect has also been retired (vide Senior Surgeon's explanations, & his ~~letter~~ to the Comptroller) no orders are proposed noticing their conduct.

enclosures to "Papers under Disposal"

Am
8/12

Dy Secy) 22. Tidy draft as revised may be put up

13/12
Am
13/12

23.
Clean draft subtd.
Ahn 51
15.12.13.

Dy Secy).

Am
15/12

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

990

8

G. R. S. 12]

General and Revenue
Secretariat.

Med File No. 41 of 1913-14

Serial No.	
	24.
	The draft order may be approved
	2nd Councillor
	Issue on approval 16/12
	25. Approved
	19/12
	Issue 20/12
	26 Issued 20/12
	27.
	To the Senior Surgeon & the Comptroller
2	G. O. No. 6563-4 of 29.12-13
	Passes orders on Sl 1.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

880

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, ~~Mysore~~ Government.

E/1 docket & 1 Report.

7/8

No. D 990 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

LA D125 D 990

Dated Bangalore, the 5 August 1913

Med 41-13
SC:1

FROM

J. S. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

TO

K.R.Srinivasa Iyengar, Esq. M.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

I have the honor to submit herewith for the information and orders of Government copy of the report on the audit of the accounts of the Medical Stores for the period from January '10 to June '12 with the remarks of the Senior Surgeon on the objections noticed in audit.

2. The chief irregularities that require early rectification are.- (1) The omission of periodical examination of stock of medicines and instruments by a responsible officer with a view to verify the actual stock with the book balance, and (2) The failure to maintain a separate register to record the quantity and value of medicines and instruments sold to Medical officers and others on credit with a view to prompt recoveries of dues to the Medical Stores being made.

3. The Senior Surgeon explains in his letter No.94 dated 14th July 1913 copy of which is enclosed for the information of Government that these and other omissions noticed by the auditor could not be attended to for want of adequate establishment.

4. An annual examination of stock of articles in such a large spending institution# as the Medical Stores by a Medical Officer other

Rec.—Gl. 17]

....Department.

1913.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

....ESQ.,
Secretary to the Govt. of Mysore,
Genl. & Rev. ....*Dept.*

Dated

Despatched 6-8-13

Received

No. 820 Gl. Report
125

Subject matter.

Forwarding the Audit Report of the Medical Stores Bangalore

GPB -1,500—21-9-11

than the Superintendent who is in immediate charge of it is a very important work and I would suggest that a procedure somewhat similar to that sanctioned for the examination of the stock of plant and stores in the Government Press may be adopted in respect of the stock of medicines and instruments in the Medical Stores also.

S.
necessary

I have the honor to be,
Sir,
Your most obedient servant,
J B Chakravarti
Comptroller.

V.U.C

P.A.
5-8-13

Enc: to Sl 1 in Med file 41-13

3

Letter No.94/3 dated 12/14th July 1913 from the Senior Surgeon, In charge Medical Stores, Mysore Government, Bangalore to the Comptroller, Mysore Government, Bangalore.

I have the honour to return herewith the Report on the audit of the accounts of the Medical Stores from January 10 to the end of June 1912 together with the objection statements with explanations wherever possible.

Two Superintendents responsible for the errors noted in the objection statements especially of the stock branch have left the Department and it is not therefore possible now to offer a satisfactory explanation. Care will, however, be taken to prevent the recurrence of similar errors in the future, but to do this effectively it seems, in my opinion, desirable that the books of the Stores section should be maintained by a competent accountant.

But as it is impossible with the present inadequate staff, to introduce all the check that is found desirable or necessary, His Highness' Government will be addressed, in due course, to strengthen the existing establishment of the Medical Stores.

"Copy"

C. Raghavendra Rao

Examiner,

5-8-1913.

Comptroller's Office.

5. 8. 13

20 FEB. 1913
BANGALORE.

Enc: Medl '13-1

Notes on the audit of the accounts of the Medical Stores, Bangalore, from 1st January 1910 to end of June 1912.

Name of Auditor. N. Lakshmana Rao

Date of commencement of audit 4th July 1912

Date of completion of the audit. 24th Sept: 12

Name of the officer in charge Dr. P.S. Achuta Rao, Senior Surgeon.

Name of Superintendent. Mr. S. Venkata Rao, B.A.

---

1. The accounts of the Medical Stores were audited for the third time. The period covered by the audit was from January 1910 to end of June 1912.

2. The audit was commenced on the 4th July and completed on the 24th Sept 1912.

3. The accounts and registers produced for audit were the same as in the previous audit with exceptions as under:-

(1). The separate cash book for Plague Expenditure was discontinued .. from February 1910 and the transactions relating thereto were embodied in the General cash book as suggested in the previous audit.

(2). The old forms of the stock registers for medicines and instruments were discontinued and registers similor to those for stationery articles suggested in the previous audit were introduced from January and July 1911 respectively.

(3). The separate stock register for Tabloids was done away with, the same being incorporated in the stock register for Europe Medicines in the new form from January 1911.

✓ (4). On the suggestion made in the previous audit Mr. Wale, the then Superintendent, opened a register in February 1910 for noting the instruments given to local repairer Mr. D. Costa for repairs and returned by him. This continued till his retirement from .. service in December 1910; but this register has not been ~~re~~ written up since

Now it is kept up by the present Supdt

4. Action taken on the last audit:-

(1). Para 5: The contingent registers are now maintained as per Code rules.

(2). Para 7: The separate cash book for Plague expenses is discontinued from February 1910.

(3). Para 8; Monthly Balance-~~she~~ sheets are now prepared showing the assets and liabilities at the close of each month and are appended in the cash book.

(4). Para 9; The entries in the service label register are now attested by the Head clerk.

(5). Para 10; New stationery registers are opened and details for the issues of the stationery are given in the Issue Register.

(6). Para 10A: (a) Rs. 4-2-8 due from Mr. C. Rajaram Rao are recoverd from his pay (Vide Comptroller's No. 2249/188 dated 16th October 1910.

(b). Rs. 3-12-0 due from the Hospital Assistant, Yedehally are deposited in the Tarikere Taluk Treasury on the 6thJune 1910.

✓ (c). Rs. 10/- due from the Military Assistant. The Comptroller was asked to adjust this amount and a reply was received from him in No. 5129/913 dated 31st March 1910 that the adjustment cannot be made as the transactions are under service Heads. And no further action is taken. The military assistant should have been asked to make payment in cash.

As the Comptroller's instructions (vide his letter copy of which herewith attached), the bill in question was cancelled

✓ The other amounts have been recovered in cash or adjusted through Comptroller. The No. and date of Comptroller's letters intimating the adjustments by book transfer are not quoted in many instances owing to the non-receipt of the same. The required information should be got from the Comptroller by reminder and the same invariably noted in the Bills Register. Rs. 1-8-0 the amount of Bill No. 18 dated 26th September 1907 due from Mr. J.J. Whiteley has been ordered by Government to be written off the accounts in Proceedings No. 2800-1/Med. 66-10-2 dated 20-9-~~12~~. 10

This is being done now.

(7). Para 12: Stock books of medicines and instruments are maintained in the form of stationery registers as proposed from January and June 1911 respectively. But in these no totals either monthly or annually are entered and balances under the several items of medicines etc., struck. The entries made are said to be checked but no sign of any such check was traceable. It was complained in the last audit that the staff was undermanned and 2 hands Viz. one accountant and one record keeper were requisitioned, and the entertainment of one assistant accountant was sanctioned by Government from April last.

attempts were being made to total up & strike the balance when the Auditor came for inspection; now they have been done.

It is found absolutely necessary to have another hand for this checking work, otherwise things will never be satisfactory.

(8). Para 17: Government in their order No. 1846-7/Med 48-10-2 dated 14thAugust 1910 sanctioned the free issue of the necessary medicines from the stores for the treatment of officials employed in the stores. But advantage of the order has not been taken and no medicines are now issued to the employees out of the stores.

Put up with D 3170 of 1912-3 of Br II.

As there was no demand, medicines were not issued; when necessary the concession will be availed of thankfully by the staff

(9). Para 18: The dates of the return of the instruments given for repair to the local repairer are now noted on the indents. And the register to record the articles given for repairs with the dates of their issue and return suggested in this para was opened by the late Superintendent in February 1910 and continued by him till his retirement in December of that year and it has not been

This is noted for future guidance.

been taken up and continued since.

10. The register to show the receipt of forms from Stationery Depot and their issue to the several Dispensaries proposed in the previous report has not been opened and maintained. It is said that no such register can be maintained with the existing staff. Government should be addressed in the matter and orders obtained.

5. Result of the current audit.

The irregularities noticed in the course of the present audit are embodied in the objections statements one for the accounts branch and the second for the Stores Branch attached hereto The former viz., the objection statement of the accounts Branch was given to the Superintendent for favour of his remarks on the irregularities noticed and received back from him with his replies. Only the items of objection about which action was not taken or satisfactory explanation was not forth coming for removing them have been retained in the objection statement.

6. The chief irregularities which require special notice are here mentioned.

(1) The security deposit of Rs. 500 taken from the late contractor Mr. S.P. Mason was lodged in Government Savings Bank account when in January 1912 there was change in the contractor (Mr. Honnappa) the security was taken in the Mysore Government 4% loan of 1904-05. But the old practice of showing the deposit as cash and

9

as cash and including it in the cash Book Balance on hand month after month was continued.

This was pointed out to the senior Surgeon who on the 9th of September last ordered that the Security Bond should be sent over to the District Treasury for custody and the cash balance reduced by the amount.

The Bond was sent to the District Treasury but it was returned. It is kept in the safe of the Stores –

2 (a) It was found that articles of stationery obtained on Indents from the Government Stationery Depot as per scale laid down by Government, were after issued to the officials in excess of the sanctioned scale and it was explained that such excess issues were met from corresponding reductions in the issues made to other officials. The stationery rules do not authorise such a procedure.

Noted

(b) It was further said that the actual stock of stationery on hand was checked by the Personal Assistant to the Senior surgeon, when the annual Indents for Stationery are prepared. But in the abstract of a certificate by the inspecting officer in the register, it is not possible to see what the result of that examination was. It is necessary that periodical checks should be made and that the result of such checks with the dates of examination should be recorded in the register.

Noted –

(3) The entries in the stock book of receipts and issues are not made in chronological order accordingas the articles are ~~recevered~~ received. The

The invoices are kept on hand for months together and their entries copied out into the Stock Registers at leisure. Such delays should be avoided.

noted.

Since the introduction of the new stock Registers from January and June 1911 no attempt is made to total up the receipts and issues (of the articles) and strike balances either monthly or even annually. The stockbooks of Europe Medicines alone were got totalled and balances worked up at the end of June 1911 and 1912 The balances of the ~~ete~~ l stock books are not correctly brought over in this and the balances struck abound in mistakes.

This is done now —

The receipts and issues registers for counti~~ng~~ry medicines and Instruments are not ~~so~~ totalled at all from January 1911 and the balance Registers are not even opened since that date.

(4) The stock of the medicines and Instruments on hand do not seem to have been taken at all for years. A periodical examination of the actual stock of Instruments and Medicines by a responsible officer with reference to the balance shewn in the registers with a view to obtain explnation of the official in charge for the discrepancies, if any, between the book balance and actual stock, is very necessary.

noted —

(6) Separate Bill copy books are maintained for Europe and Country medicines and for Local Fund Dispensaries and Plague charges in which the Detailed Contingent bills submitted each month to the Comptroller are copied out.

This

This was remarked in the first audit report as unnecessary but still, they are being maintained.

will be done away if found unnecessary - but the [illegible] as observed [illegible] previous audit [illegible] then thus;— "The detailed contingent book may continue to be maintained as it is intended to show in detail all articles supplied on indent by the contractor".

20 FEB. 1915
BANGALORE

(7) It has been the practice in the Medical stores to sell for cash or credit medicines and instruments to officers of the Medical Department for their private use, and also to other officers occasionally. But no separate register is maintained to ~~make~~ note such sales or watch the recovery of amounts due when articles are sold to an officer in charge of a Dispensary and sent to him along with the articles indented for by him for the use of that dispensary all the articles thus sent are entered in one invoice. And unless the invoices are carefully examined with reference to the Indent and other papers, it is not possible to know correctly what articles are sold in these for cash or on credit and what are supplied for the use of the Dispensaries. So long, as the practice of selling is continued it is necessary that a separate register should be maintained to record such sales.

This is necessary

This will be done —

8. A list of bills pending adjustment on 30th June 1912, the amounts of which have not been recovered till the completion of audit is appended below.

1. Bill No. 44 dated 15-6-1912 for Rs 63-4-0 due from the Military Secretary.

~~amount~~ adjusted

2. Bill No.46 dated 15-6-1912 for Rs 10-[illegible]-0 due from the Chief Commondant.

Same "

S. Shamanna
Assistant Comptroller
in charge Local Audit Department.

for Senior Surgeon & Sanitary Commr.
in charge Medical Stores,
Mysore Govt.
12-7-1913.

2/12

Passing orders on the report on the audit of the accounts of the Govt. Med. Stores.

G.R.S. 28]

12

File No. 41-13

Serial No. 2

Diary No. of letter replied to 990

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Medical)

, *the* 191

Date of issue 29.12.13

Signed by Mr A. V. Ramanathan

READ— Encls on file

Letter No: 125/L.A.D of the 5th August from the Comptroller submitting for orders a copy of the report on the audit of the accounts of the Govt.

OR~~DER THEREON,—~~NO.

Medical Stores for the period January 1910 to June 1912 together with the remarks of the Senior Surgeon on the objections noticed and suggestions for the Stock of articles in the medical

over

SUBJECT.

Stores shall be examined annually by a medical officer other than the Superintendent of the Stores and a procedure somewhat similar to that [illegible] for the examination of the Stock of plant and stores in the Govt Press be adopted for the purpose: — — —

Orders thereon:— 6563-4 med 41-13 2 9 29.12.13

Recorded

1. The following irregularities of a serious character have ~~come~~ been brought to notice by the audit:— — — —

(1) the omission to periodically verify the actual stock of medicines and instruments with the book balances; and

(2) the failure to maintain a separate register showing the quantity and value of medicines and instruments sold to medical officers and others on credit for ensuring prompt recovery of the dues.

2. The Senior Surgeon is requested to adopt immediately the arrangements necessary for effecting improvements in these directions. — — —

G. R. S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

4. The objections raised in the auditor's memo further show that the accounts of the Stores were not regularly maintained and posted up during the period covered by the audit and that there was great laxity of supervision on the part of the Superintendent.

Government observe that the explanation offered in this behalf is not quite satisfactory and hope that the Senior Surgeon has already taken needful action in the matter.

5. As regards the Comptroller's suggestion regarding an independent annual examination of the stock of articles in the Stores, Govt are pleased to order that the Senior Surgeon should depute every year a medical officer of the status of a Surgeon to examine the stock in the medical stores and to report the result of such examination to the Senior Surgeon in the following form:—

[P.T.O]

(1) Balance on 1st January 191 .... as per last inventory
(2) Receipts since 1st January 191
(3) Issues since 1st January 191
(4) Book balance on date of Stock-taking
(5) Actual Stock counted, weighed or measured
(6) Difference to be explained.
(7) Explanation of the Superintendent
(8) Orders of the Senior Surgeon

This report need not ordinarily be submitted to Government. When, however, the deficiency found at the stock taking is not ~~[illegible]~~ negligible and orders of Govt as to its adjustment by recovery or writing off the accounts are necessary, the Senior Surgeon should submit the report to Government through the Comptroller.

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for Secretary
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To The Senior Surgeon, with the objection statements
" Comptroller.

Ken 51
14.12.13.

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Medical), dated 29th December 1913.

READ--

Letter No. 125—L. A. D., dated the 5th August 1913, from the Comptroller, submitting for orders a copy of the report on the audit of the accounts of the Government Medical Stores for the period January 1910 to June 1912, together with the remarks of the Senior Surgeon on the objections noticed, and suggesting that the stock of articles in the Medical Stores should be examined annually by a Medical Officer other than the Superintendent of Stores and a procedure somewhat similar to that sanctioned for the examination of the stock of plant and stores in the Government Press be adopted for the purpose.

No. 6563-4—MED. 41-13-2, DATED BANGALORE, 29TH DECEMBER 1913.

ORDER THEREON.—Recorded.

2. The following irregularities of a serious character have been brought to light by the audit:—

(1) The omission to periodically verify the actual stock of medicines and instruments, with the book balances; and

(2) the failure to maintain a separate register showing the quantity and value of medicines and instruments sold to medical officers and others on credit for ensuring prompt recovery of the dues.

3. The Senior Surgeon is requested to adopt immediately the arrangements necessary for effecting improvements in these directions.

4. The objections raised in the auditor's memo further show that the accounts of the Stores were not regularly maintained and posted up during the period covered by the audit and that there was great laxity of supervision on the part of the Superintendent. Government observe that the explanation offered in this behalf is not quite satisfactory and hope that the Senior Surgeon has already taken needful action in the matter.

5. As regards the Comptroller's suggestion regarding an independent annual examination of the stock of articles in the Stores, Government are pleased to order that the Senior Surgeon should depute every year a Medical Officer of the status of a Surgeon to examine the stock in the Medical Stores and to report the result of such examination to the Senior Surgeon in the following form:—

(1) Balance on 1st January 191.................as per last inventory.
(2) Receipts since 1st January 191 .
(3) Issues since 1st January 191 .
(4) Book balance on date of stock-taking.
(5) Actual stock counted, weighed or measured.
(6) Difference to be explained.
(7) Explanation of the Superintendent.
(8) Orders of the Senior Surgeon.

This report need not ordinarily be submitted to Government. When however the deficiency found at the stock-taking is not negligible and orders of Government as to its adjustment by recovery or writing off the accounts, etc., are necessary, the Senior Surgeon should submit the report to Government through the Comptroller.

K. R. SRINIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Senior Surgeon with the objection statements.
The Comptroller to Mysore Government.

Exd.—C. R.

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MEDICAL)

PROCEEDINGS

Dated 29th December 1913

No. $\frac{6563\text{-}4}{\text{Med. }41\text{-}13\text{-}2}$

Passes orders on the report on the audit of the accounts of the Government Medical Stores, and prescribes an independent annual examination of the stock of articles in the Stores by a Medical Officer of the status of a Surgeon.

GPB—12-1-14—50